

**LOWENSTEIN SANDLER LLP**

Kenneth A. Rosen, Esq.  
Jeffrey D. Prol, Esq.  
One Lowenstein Drive  
Roseland, New Jersey 07068  
(973) 597-2500 (Telephone)  
(973) 597-2400 (Facsimile)  
E-mail: [krosen@lowenstein.com](mailto:krosen@lowenstein.com)  
E-mail: [jprol@lowenstein.com](mailto:jprol@lowenstein.com)

*Counsel to the Debtors and  
Debtors-in-Possession*

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY**

In re:

Duro Dyne National Corp., *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 18-27963 (MBK)

(Jointly Administered)

**TWENTY-FIFTH MONTHLY FEE STATEMENT OF LOWENSTEIN SANDLER LLP  
FOR THE PERIOD NOVEMBER 1, 2020 THROUGH NOVEMBER 30, 2020**

Lowenstein Sandler LLP, counsel to the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”), submits this Twenty-Fifth monthly fee statement<sup>2</sup> for the period November 1, 2020 through November 30, 2020 (the “Twenty-Fifth Fee Statement”) pursuant to the Court’s *Administrative Fee Order Establishing Certain Procedures for Allowance of Interim Compensation and Reimbursement of Expenses of Professionals Retained By Order of this Court*, dated December 18, 2018 [Docket No. 345] (the “Administrative Order”).

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s tax identification number, are: Duro Dyne National Corp. (4664); Duro Dyne Machinery Corp. (9699); Duro Dyne Corporation (3616); Duro Dyne West Corp. (5943); and Duro Dyne Midwest Corp. (4662).

<sup>2</sup> Lowenstein Sandler filed its *First Interim Application of Lowenstein Sandler LLP As Counsel To The Debtors For Compensation For Services Rendered And Reimbursement Of Expenses For The Period From September 7, 2018 Through November 30, 2018* [D.I. 353] in lieu of its first monthly fee statement.

Pursuant to the Administrative Order, responses to the Twenty-Fifth Fee Statement, if any, are due by January 29, 2021.

Dated: January 19, 2021

Respectfully submitted,

**LOWENSTEIN SANDLER LLP**

/s/ Jeffrey D. Prol

Kenneth A. Rosen, Esq.

Jeffrey D. Prol, Esq.

One Lowenstein Drive

Roseland, New Jersey 07068

(973) 597-2500 (Telephone)

(973) 597-2400 (Facsimile)

E-mail: [krosen@lowenstein.com](mailto:krosen@lowenstein.com)

E-mail: [jprol@lowenstein.com](mailto:jprol@lowenstein.com)

*Counsel to the Debtors and Debtors-in-Possession*

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY**

**D.N.J. LBR 2016-1, FEE APPLICATION COVER SHEET**

IN RE: Duro Dyne National Corp., et al.<sup>1</sup>

APPLICANT: Lowenstein Sandler LLP

CASE NO.: 18-27963 (MBK)

CLIENT: Chapter 11 Debtors

CHAPTER: 11

CASE FILED: September 7, 2018

COMPLETION AND SIGNING OF THIS FORM CONSTITUTES A CERTIFICATION UNDER  
PENALTY OF PERJURY, PURSUANT TO 28 U.S.C. SECTION 1746

RETENTION ORDER(S) ATTACHED

**TWENTY-FIFTH MONTHLY FEE STATEMENT OF LOWENSTEIN SANDLER LLP  
FOR THE PERIOD NOVEMBER 1, 2020 THROUGH NOVEMBER 30, 2020**

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**SECTION I  
FEE SUMMARY**

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	<u>FEES</u>	<u>EXPENSES</u>
TOTAL PREVIOUS FEES REQUESTED	<u>\$1,540,232.50</u>	<u>\$66,046.01</u>
TOTAL FEES ALLOWED TO DATE:	<u>\$1,443,771.00</u>	<u>\$46,406.31</u>
TOTAL RETAINER REMAINING	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL PREVIOUS HOLDBACK (IF APPLICABLE) <sup>2</sup>	<u>\$19,292.30</u>	<u>\$0.00</u>
TOTAL RECEIVED BY LOWENSTEIN SANDLER <sup>3</sup>	<u>\$1,443,842.70</u>	<u>\$46,406.31</u>
FEE TOTALS	<u>\$56,283.00</u>	
DISBURSEMENTS TOTALS	<u>+\$2,790.00</u>	
TOTAL FEE APPLICATION	<u>\$59,073.00</u>	
MINUS 20% HOLDBACK	<u>-\$11,256.60</u>	
AMOUNT SOUGHT AT THIS TIME	<u>\$47,816.40</u>	

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's tax identification number, are: Duro Dyne National Corp. (4664); Duro Dyne Machinery Corp. (9699); Duro Dyne Corporation (3616); Duro Dyne West Corp. (5943); and Duro Dyne Midwest Corp. (4662).

<sup>2</sup> This amount reflects holdback amounts for the current interim period only, and does not include outstanding amounts owed for the prior interim periods.

<sup>3</sup> Prior to the Petition Date, Lowenstein Sandler was retained to represent the Debtors in these Chapter 11 Cases. Lowenstein Sandler was paid for all amounts owed for legal services rendered prior to the Petition Date and was holding a retainer in the amount of \$117,300.04 (the "Retainer") for services and expenses incurred during these Chapter 11 Cases. The total amount received by Lowenstein Sandler reflects the application of the Retainer to amounts requested in Lowenstein Sandler's First Interim Fee Application [D.I. 353].

Name of Professional	Year Admitted	Title/Department	Hours Spent	Hourly Rate	Charge
Citron, Lowell A.	1995	Partner/Corporate / Tax	1.50	\$1,115.00	\$1,672.50
Prol, Jeffrey D.	1989	Partner/Bankruptcy	3.90	\$895.00	\$3,490.50
Wovsaniker, Alan	1977	Partner/Corporate / Tax	1.70	\$905.00	\$1,538.50
Kramer, Jeffrey A.	1995	Counsel/Bankruptcy	38.70	\$470.00	\$18,189.00
Suckerman, Daniel A.	2006	Counsel/Corporate / Tax	0.20	\$695.00	\$139.00
Yusem, Stuart S.	1982	Counsel/Corporate / Tax	18.60	\$755.00	\$14,043.00
Perez, Patricia K.	2010	Associate/Corporate / Tax	26.70	\$585.00	\$15,619.50
Claussen, Diane	N/A	Paralegal/Bankruptcy	0.80	\$270.00	\$216.00
Lawler, Elizabeth B.	N/A	Paralegal/Bankruptcy	5.50	\$250.00	\$1,375.00
<b>TOTAL FEES</b>			<b>97.60</b>		<b>\$56,283.00</b>
<b>Attorney Blended Rate</b>					<b>\$599.04</b>

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## SECTION II SUMMARY OF SERVICES

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Task	Task Description	Hours	Fees
B110	Case Administration	0.30	\$143.50
B160	Fee/Employment Applications	4.50	\$1,173.00
B175	Fee Applications and Invoices - Others	1.70	\$491.00
B320	Plan and Disclosure Statement (including Business Plan)	91.10	\$54,475.50
<b>Total</b>		<b>97.60</b>	<b>\$56,283.00</b>

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## SECTION III SUMMARY OF DISBURSEMENTS

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Outside Legal Counsel / Local Counsel	\$2,790.00
<b>Total Disbursements</b>	<b>\$2,790.00</b>

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## SECTION IV CASE HISTORY

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(NOTE: Items 3 - 6 are not applicable to applications under 11 U.S.C. §506)

- (1) DATE CASE FILED: September 7, 2018
- (2) CHAPTER UNDER WHICH CASE WAS COMMENCED: 11
- (3) DATE OF RETENTION: October 19, 2018, effective as of September 7, 2018 [Docket No. 194]. See Order attached.
- (4) SUMMARIZE IN BRIEF THE BENEFITS TO THE ESTATE AND ATTACH SUPPLEMENTS AS NEEDED:
  - a) Lowenstein Sandler attended to closing and effective date matters, including: (i) reviewing and analyzing insurance requirements; (ii) communicating with the Debtors and Bank of America regarding closing checklist; (iii) reviewing ancillary loan documents; (iv) attending to dismissal of state court litigation; (v) conferring with Colorado landlord regarding waiver; (vi) reviewing and analyzing insurance settlement agreements; (vii) reviewing and analyzing updated information certificate; and (viii) reviewing opinion letter;
  - b) Lowenstein Sandler prepared and filed its monthly fee applications for August and September, 2020, and assisted with the preparation and filing of interim fee applications for the Debtors' other professionals; and
  - c) Lowenstein Sandler performed all other legal services for the Debtors that were necessary and proper in these proceedings and in furtherance of the Debtors' needs.
- (5) ANTICIPATED DISTRIBUTION TO CREDITORS:
  - (A) ADMINISTRATION EXPENSES: (100%)
  - (B) SECURED CREDITORS: (100%)
  - (C) PRIORITY CREDITORS: (100%)
  - (D) GENERAL UNSECURED CREDITORS: (100%)
- (6) FINAL DISPOSITION OF CASE AND PERCENTAGE OF DIVIDEND PAID TO CREDITORS (IF APPLICABLE): The Bankruptcy Court's recommendation in favor of confirmation of the Debtor's Plan of Reorganization is pending before the District Court.  
I certify under penalty of perjury that the foregoing is true and correct.

Dated: January 19, 2021

/s/ Jeffrey D. Prol

Jeffrey D. Prol Esq.



UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY  
Caption in Compliance with D.N.J. LBR 9004-1

**LOWENSTEIN SANDLER LLP**

Jeffrey D. Prol, Esq.  
One Lowenstein Drive  
Roseland, New Jersey 07068  
(973) 597-2500 (Telephone)  
(973) 597-2400 (Facsimile)

*Proposed Counsel to the Debtors and  
Debtors-in-Possession*

Order Filed on October 19, 2018  
by Clerk  
U.S. Bankruptcy Court  
District of New Jersey

In re:

Duro Dyne National Corp., *et al.*<sup>1</sup>  
Debtors.

Chapter 11

Case No. 18-27963 (MBK)  
(Jointly Administered)

**ORDER AUTHORIZING THE EMPLOYMENT AND RETENTION OF  
LOWENSTEIN SANDLER LLP AS COUNSEL TO THE DEBTORS  
EFFECTIVE AS OF THE PETITION DATE**

The relief set forth on the following pages, numbered two (2) through three (3), is hereby **ORDERED**.

**DATED: October 19, 2018**

A handwritten signature in black ink, appearing to read "Michael B. Kaplan".  
Honorable Michael B. Kaplan  
United States Bankruptcy Judge

Page: 2

Debtors: Duro Dyne National Corp., *et al.*

Case No.: 18-27963 (MBK)

Caption: Order Authorizing the Employment and Retention of Lowenstein Sandler LLP as Counsel to the Debtors Effective as of the Petition Date

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Upon consideration of the application (the “Application”)<sup>2</sup> of the above captioned debtors and debtors-in-possession (collectively, the “Debtors”) for entry of an order authorizing the employment and retention of Lowenstein Sandler LLP (“Lowenstein Sandler”) as counsel to the Debtors, effective as of the Petition Date (September 7, 2018), and upon consideration of the Prol Declaration submitted in support of the Application; and the Court being satisfied, based on representations made in the Application that (i) Lowenstein Sandler has no connection with the Debtors, their creditors, any other party in interest, their current respective attorneys or professionals, the United States Trustee or any person employed in the office of the United States Trustee, and does not represent any entity having an adverse interest to the Debtors in connection with the Debtors’ Chapter 11 Cases, except as set forth in the Prol Declaration; (ii) Lowenstein Sandler is a “disinterested person” as that phrase is defined in section 101(14) of the Bankruptcy Code, (iii) neither Lowenstein Sandler, nor its professionals, have any connection with the Debtors, their creditors or any other party in interest; and (iv) Lowenstein Sandler’s employment is necessary and in the best interest of the Debtors; and the Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference to the Bankruptcy Court Under Title 11* of the United States District Court for the District of New Jersey dated September 18, 2012 (Simandle, C.J.); and venue being proper in this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and this matter being a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and notice of the Application being sufficient under the circumstances; and it appearing that no other or further notice need be provided; and after due deliberation and sufficient cause appearing therefor;

**IT IS HEREBY ORDERED THAT:**

1. The Application is **GRANTED** as set forth herein.

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<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Application.

Page: 3

Debtors: Duro Dyne National Corp., *et al.*

Case No.: 18-27963 (MBK)

Caption: Order Authorizing the Employment and Retention of Lowenstein Sandler LLP as Counsel to the Debtors Effective as of the Petition Date

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2. The Debtors are authorized to employ and to retain Lowenstein Sandler, effective as of the Petition Date, to serve as the Debtors' counsel in these Chapter 11 Cases.

3. Lowenstein Sandler shall be compensated in accordance with sections 330 and 331 of the Bankruptcy Code, the applicable provisions of the Bankruptcy Rules, the Local Rules, and any orders entered in this case governing professional compensation and reimbursement for services rendered and charges and disbursements incurred.

4. The requirement set forth in Local Rule 9013-1(a)(3) that any motion or other request for relief be accompanied by a memorandum of law is hereby deemed satisfied by the contents of the Application or otherwise waived.

5. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order.

6. This Court shall retain exclusive jurisdiction to hear and decide any and all disputes related to or arising from the implementation, interpretation and enforcement of this Order.

# **EXHIBIT A**

**EXHIBIT A**

Professional Services rendered by Lowenstein Sandler LLP, through November 30, 2020

In re: Chapter 11

**I. SUMMARY OF TIME CHARGES AND HOURLY RATES**

Name of Professional	Year Admitted	Title/Department	Hours Spent	Hourly Rate	Charge
Citron, Lowell A.	1995	Partner/Corporate / Tax	1.50	\$1,115.00	\$1,672.50
Prol, Jeffrey D.	1989	Partner/Bankruptcy	3.90	\$895.00	\$3,490.50
Wovsaniker, Alan	1977	Partner/Corporate / Tax	1.70	\$905.00	\$1,538.50
Kramer, Jeffrey A.	1995	Counsel/Bankruptcy	38.70	\$470.00	\$18,189.00
Suckerman, Daniel A.	2006	Counsel/Corporate / Tax	0.20	\$695.00	\$139.00
Yusem, Stuart S.	1982	Counsel/Corporate / Tax	18.60	\$755.00	\$14,043.00
Perez, Patricia K.	2010	Associate/Corporate / Tax	26.70	\$585.00	\$15,619.50
Claussen, Diane	N/A	Paralegal/Bankruptcy	0.80	\$270.00	\$216.00
Lawler, Elizabeth B.	N/A	Paralegal/Bankruptcy	<u>5.50</u>	\$250.00	<u>\$1,375.00</u>
<b>TOTAL FEES</b>			<b>97.60</b>		<b>\$56,283.00</b>
<b>Attorney Blended Rate</b>					<b>\$599.04</b>

TIME DETAIL:

<b>Code</b>	<b>Date</b>	<b>Timekeeper</b>	<b>Time Narrative</b>	<b>Hours</b>	<b>Amount</b>
<u>B100 - Administration</u>					
<u>B110 Case Administration</u>					
B110	11/02/20	DC	Tend to filing Affidavits of Service for BMC Group	0.20	\$54.00
B110	11/24/20	JDP	Review email from UST re: outstanding UST fees; draft email to client re: same	0.10	\$89.50
<b>Total B110 - Case Administration</b>				<b>0.30</b>	<b>\$143.50</b>
<u>B160 Fee/Employment Applications</u>					
B160	11/09/20	DC	Exchange e-mails re: deadline for filing final fee applications, review notice of order confirming plan and update calendar	0.20	\$54.00
B160	11/09/20	EBL	Prepare August 2020 monthly fee statement and related documents	1.30	\$325.00
B160	11/09/20	EBL	Prepare LS September monthly fee statement	1.50	\$375.00
B160	11/20/20	EBL	Follow up with J. Kramer re: August and September fee statements	0.10	\$25.00
B160	11/20/20	EBL	Finalize, e-file and coordinate service of Lowenstein's August and September monthly fee statements; email to client re: same; update charts and calendar related deadlines re: same	1.20	\$300.00
B160	11/20/20	JAK	Review Lowenstein monthly fee statements and confer with LS team	0.20	\$94.00
<b>Total B160 - Fee/Employment Applications</b>				<b>4.50</b>	<b>\$1,173.00</b>
<u>B175 Fee Applications and Invoices - Others</u>					
B175	11/12/20	EBL	Review and respond to emails from C. Malone re: Anderson Kill October fee statement	0.20	\$50.00
B175	11/16/20	EBL	Revise (.4), finalize (.1), efile (.2) and coordinate service (.1) of Anderson Kill's twentieth monthly fee statement; phone call with J. Kramer re: same (.2); update charts (.1) and calendar deadlines re: same (.1)	1.20	\$300.00

<b>Code</b>	<b>Date</b>	<b>Timekeeper</b>	<b>Time Narrative</b>	<b>Hours</b>	<b>Amount</b>
B175	11/16/20	JAK	Correspond with B. Lawler re: Anderson Kill fee application	0.10	\$47.00
B175	11/30/20	JAK	Review certification of no objection re: Anderson Kill and correspond with LS team	0.20	\$94.00
<b>Total B175 - Fee Applications and Invoices - Others</b>				<b>1.70</b>	<b>\$491.00</b>

B300 - Claims and Plan

B320 Plan and Disclosure Statement (including Business Plan)

B320	11/01/20	JAK	Review confirmation order, plan and related documents re: closing of case and effective date	6.40	\$3,008.00
B320	11/02/20	JAK	Correspond with J. Prol re: dismissal of state court litigation under plan	0.30	\$141.00
B320	11/02/20	JDP	Confer with J. Kramer and S. Yusem re: closing on plan	0.20	\$179.00
B320	11/02/20	PKP	Prepare for and participate in checklist call with C. O'Callaghan, A. Wein and S. Yusem; attention to LSA insurance requirements and confer with A. Wein re: same	1.00	\$585.00
B320	11/02/20	SSY	Attend call with P. Perez, A. Wein and C. O'Callaghan re: review of Bank closing agenda, confer with P. Perez re: loan checklist, review correspondence from Lender's counsel re: Information Certificate; review ancillary loan documents with client team	4.00	\$3,020.00
B320	11/03/20	JAK	Review confirmation order, plan and related documents re: closing of case and effective date	3.30	\$1,551.00
B320	11/03/20	JDP	Follow-up with S. Yusem re: closing	0.10	\$89.50
B320	11/03/20	JDP	E-mail's to/from C. Malone and S. Ross re: timing on dismissal of insurance coverage action	0.20	\$179.00
B320	11/03/20	SSY	Confer with J. Prol and J. Kramer re: closing date payments and closing statement/funds flow preparation	0.30	\$226.50
B320	11/04/20	DAS	E-mails with P. Perez re: insurance requirements in financing	0.20	\$139.00
B320	11/04/20	JAK	Review confirmation order, plan and related documents re: closing of case and effective date	2.80	\$1,316.00
B320	11/04/20	JAK	Correspond with LS team re: plan discharge provisions	0.40	\$188.00

<b>Code</b>	<b>Date</b>	<b>Timekeeper</b>	<b>Time Narrative</b>	<b>Hours</b>	<b>Amount</b>
B320	11/04/20	PKP	Attention to mortgagee insurance requirements and confer with D. Suckerman and S. Yusem re: same; confer with lender's counsel re: third-party searches; analyze and consider confirmation order identified lien releases and effectiveness of order as it relates to prepetition debt and confer with J. Kramer re: same and lender's counsel re: same; revise warehouse notifications and transmit same to related entities; prepare landlord waiver and transmit same to lender; attention to responses to warehouse notifications; confer with client re: additional inventory locations	7.30	\$4,270.50
B320	11/04/20	SSY	Confer with J. Prol and J. Kramer re: lien release requirements in lender's checklist	0.50	\$377.50
B320	11/05/20	JDP	Telephone conference with C. O'Callaghan re: closing issues	0.20	\$179.00
B320	11/08/20	JAK	Prepare memorandum re: closing of plan confirmation and effective date and correspond with LS team	2.70	\$1,269.00
B320	11/09/20	AW	E-mails with J. Prol and S. Yusem re: closing	0.20	\$181.00
B320	11/09/20	JDP	Review notice confirming plan and schedule of dates for final fee apps and effective date and compare to plan	0.30	\$268.50
B320	11/09/20	JDP	Prepare for closing and effective date	0.50	\$447.50
B320	11/09/20	PKP	Prepare for and participate in checklist call with bank's counsel and S. Yusem; attention to due diligence items and confer with client, third-party warehouse facilities and bank's counsel re: same;	1.90	\$1,111.50
B320	11/09/20	SSY	Confer with J. Prol and A. Wovsaniker re: Effective Date considerations	0.20	\$151.00
B320	11/09/20	SSY	Confer with Richard Stehl and P. Perez re: checklist review	0.50	\$377.50
B320	11/10/20	DC	Review Notice of Order Confirming Plan and e-mail with attorneys re: effective date and related deadlines with respect to final fee applications and closure of bankruptcy cases; update attorney calendar and critical dates	0.40	\$108.00
B320	11/10/20	JAK	Correspond with LS team re: notice of order confirming plan	0.20	\$94.00
B320	11/10/20	JAK	Review insurance settlement agreements, confirmation order, plan and related documents re: closing of case and effective date	4.20	\$1,974.00
B320	11/10/20	JDP	Attend to closing issues	0.30	\$268.50
B320	11/10/20	PKP	Confer with Colorado landlord re: waiver; receipt and review of updated information certificate	0.80	\$468.00

ALL DETAILED INFORMATION IS CONSIDERED TO BE PRIVILEGED AND CONFIDENTIAL.

<b>Code</b>	<b>Date</b>	<b>Timekeeper</b>	<b>Time Narrative</b>	<b>Hours</b>	<b>Amount</b>
B320	11/11/20	JAK	Review insurance settlement agreements, confirmation order, plan and related documents re: closing of case and effective date	3.90	\$1,833.00
B320	11/11/20	PKP	Attention to information certificate and confer with Lender's counsel re: same	0.60	\$351.00
B320	11/12/20	SSY	Confer with C. O'Callaghan re: open items on lender's list	0.30	\$226.50
B320	11/13/20	PKP	Analyze and consider draft loan documents identifying issues for follow-up contained in same and confer with S. Yusem re: same; attention to email correspondence to lender's counsel re: open issues; prepare opinion letter; prepare opinion back-up certificate	6.70	\$3,919.50
B320	11/13/20	SSY	Confer with R. Stehl re: clean up items in loan agreement and confer with P. Perez re: same	0.40	\$302.00
B320	11/16/20	LAC	Review of opinion	1.50	\$1,672.50
B320	11/16/20	PKP	Revise opinion letter and confer with L. Citron and S. Yusem re: same; prepare schedules to loan agreement and confer with S. Yusem re: same;	7.80	\$4,563.00
B320	11/16/20	SSY	Review draft schedules; confer with P. Perez re: draft schedules and opinion letter; revise schedules; review shareholder, Board and officer information Re: Schedule completions for loan agreement; revise opinion letter	3.50	\$2,642.50
B320	11/17/20	AW	E-mails and office conferences with J. Prol and S. Yusem re: closing timing and mechanics	0.60	\$543.00
B320	11/17/20	JDP	Attend to issues re: timing of closing	0.50	\$447.50
B320	11/17/20	SSY	Discuss closing process and timing with J. Prol	0.20	\$151.00
B320	11/18/20	AW	E-mails re: closing process	0.20	\$181.00
B320	11/18/20	JDP	Attend to closing issues	1.00	\$895.00
B320	11/18/20	SSY	Confer with A. Wovsaniker and J. Prol re: corporate issues for closing; confer with lender's counsel re: arrangements for pre-closing	0.70	\$528.50
B320	11/20/20	JAK	Review issues re: plan and effective date	2.60	\$1,222.00
B320	11/23/20	AW	E-mail from J. Prol; review opinion letter and office conferences with S. Yusem re: same and closing matters	0.70	\$633.50
B320	11/23/20	JAK	Review and prepare memorandum re: consummation of bankruptcy case and plan documents	3.30	\$1,551.00

<b>Code</b>	<b>Date</b>	<b>Timekeeper</b>	<b>Time Narrative</b>	<b>Hours</b>	<b>Amount</b>
B320	11/23/20	SSY	Confer with A. Wovsaniker re: resolutions; revise opinion letter; confer with C. O'Callaghan re: schedules; confer with R. Stehl re: changes to opinion letter	2.50	\$1,887.50
B320	11/24/20	JAK	Review and prepare memorandum re: consummation of bankruptcy case and plan documents	4.10	\$1,927.00
B320	11/25/20	JAK	Review and prepare memorandum re: consummation of bankruptcy case and plan documents	3.70	\$1,739.00
B320	11/30/20	JAK	Correspond with LS team re: Plan closing documents	0.30	\$141.00
B320	11/30/20	JDP	Prepare for closing	0.50	\$447.50
B320	11/30/20	PKP	Attention to transaction status, open items and confer with S. Yusem re: same	0.60	\$351.00
B320	11/30/20	SSY	Prepare and revise ancillary loan documents, exhibits, schedules, waivers and resolutions; checklist review	5.50	\$4,152.50
<b>Total B320 - Plan and Disclosure Statement (including Business Plan)</b>				<b>91.10</b>	<b>\$54,475.50</b>

**Timekeeper Summary (by Task):**

<b>Task</b>	<b>Task Description</b>	<b>Hours</b>	<b>Fees</b>
B110	Case Administration	0.30	\$143.50
B160	Fee/Employment Applications	4.50	\$1,173.00
B175	Fee Applications and Invoices - Others	1.70	\$491.00
B320	Plan and Disclosure Statement (including Business Plan)	91.10	\$54,475.50
	<b>Total</b>	<b>97.60</b>	<b>\$56,283.00</b>

## **EXHIBIT B**

**EXHIBIT B**

**Actual and necessary disbursements incurred by Lowenstein Sandler LLP**

**II. Summary of Disbursement Charges**

Outside Legal Counsel / Local Counsel	<u>\$2,790.00</u>
<b>Total Disbursements</b>	<b><u>\$2,790.00</u></b>

The above charges are based upon time and expense records available on or about the date of the attached letter. Such records are believed in good faith to be accurate and substantially up to date, but there may be fees and expenses that have not been processed as of such date which Lowenstein Sandler LLP may submit in the future. Lowenstein Sandler LLP reserves the right to amend this monthly statement at a later date.

**DISBURSEMENT DETAIL:**

<b><u>Date</u></b>	<b><u>Description</u></b>	<b><u>Amount</u></b>
01/01/20	Outside Legal Counsel / Local Counsel VENDOR: The Gallagher Law Group PC; INVOICE#: 19-1210-08; DATE: 8/15/2019 - For professional services rendered during August 2019	\$450.00
01/01/20	Outside Legal Counsel / Local Counsel VENDOR: The Gallagher Law Group PC; INVOICE#: 19-1210-07; DATE: 8/8/2019 - For professional services rendered during July 2019	\$315.00
01/01/20	Outside Legal Counsel / Local Counsel VENDOR: The Gallagher Law Group PC; INVOICE#: 19-1210-06; DATE: 8/2/2019 - For professional services rendered during June 2019	\$2,025.00
	Total Disbursements	<hr/> <hr/> \$2,790.00